



UTAH LEAGUE OF
CITIES AND TOWNS



Resort Community Infrastructure Costs



- What is a “resort community”?
- What are the challenges they face?

Resort Communities – Utah Code 59-12-4

Effective 5/8/2018

59-12-401. Resort communities tax authority for cities, towns, and military installation development authority -- Base -- Rate -- Collection fees.

- (1) (a) In addition to other sales and use taxes, a city or town in which the transient room capacity as defined in Section [59-12-405](#) is greater than or equal to 66% of the municipality's permanent census population may impose a sales and use tax of up to 1.1% on the transactions described in Subsection [59-12-103\(1\)](#) located within the city or town.

Effective 5/8/2018

59-12-402. Additional resort communities sales and use tax -- Base -- Rate -- Collection fees -- Resolution and voter approval requirements -- Election requirements -- Notice requirements -- Ordinance requirements -- Prohibition of military installation development authority imposition of tax.

- (1) (a) Subject to Subsections [\(2\)](#) through [\(6\)](#), the governing body of a municipality in which the transient room capacity as defined in Section [59-12-405](#) is greater than or equal to 66% of the municipality's permanent census population may, in addition to the sales tax authorized under Section [59-12-401](#), impose an additional resort communities sales tax in an amount that is less than or equal to .5% on the transactions described in Subsection [59-12-103\(1\)](#) located within the municipality.



Resort Community Tax (up to 1.1%)



- Dutch John
- Green River
- Boulder
- Bryce Canyon City
- Escalante
- Panguitch
- Tropic
- Moab
- Brian Head
- Kanab
- Orderville
- Garden City
- Alta
- Park City (Park City East)
- Independence
- Midway
- Springdale

Additional Resort Community Tax (up to 0.5%)



- Green River
- Moab
- Brian Head
- Garden City
- Alta
- Park City (Park City East)
- Springdale

Other cities/towns that do not qualify for either tax but also face unique impacts from tourism:

- Apple Valley
- Blanding
- Rockville
- Santa Clara
- St. George
- Torrey
- Washington



The challenges



- Resort communities face the same challenges as all others in Utah, with added pressures of a smaller tax base supporting a large number of visitors.
 - Economic development
 - Public safety
 - Housing
 - Infrastructure

Economic Development in Resort Communities



- **Challenge:** establishing and maintaining a city center without the foot traffic or larger communities.
- **Challenge:** attracting and maintaining businesses and industry to support the tax base and provide higher-pay jobs.
- **Challenge:** balancing social equity among seasonal homeowners, workforce, and established homeowners.
- **Challenge:** maintaining economic diversification.
- **Challenge:** preserving open space during rapid housing and commercial development.

Housing in Resort Communities



- **Challenge:** providing affordable housing to workforce.
- **Challenge:** preserving housing affordability in desirable communities.
- **Challenge:** preserving rental availability in popular destinations.
- **Challenge:** regulating the impact of short-term rentals on housing stock.
- **Challenge:** funding continual studies and research to inform housing/ general plans.

Public Safety in Resort Communities



- **Challenge:** recruiting and retaining officers.
- **Challenge:** funding wildfire prevention in communities with a small tax base.
- **Challenge:** providing public safety to a large day/seasonal population with a small tax base.

Infrastructure in Resort Communities



- **Challenge:** mitigating traffic congestion (particularly near large tourist attractions like national parks).
- **Challenge:** providing transportation alternatives for workforce.
- **Challenge:** addressing industrial impacts on key local roads.
 - **Specific Resource:** CIB funding.
- **Challenge:** developing broadband internet infrastructure.
- **Challenge:** protecting watershed quality from development and natural disasters.
- **Challenge:** State-controlled routes double as municipal Main Streets, which then limits how local communities can build their unique city centers.



Land Use Task Force

- WHO: Cities, counties, and the Property Rights Coalition (homebuilders, real estate association, developers).
- WHAT: A group that discusses, drafts, and reaches consensus on technical land use code changes.
- WHEN: Every interim, since 2006.
- WHY: To improve and clarify the law in a fair and collaborative manner.

2018 Session LUTF bills



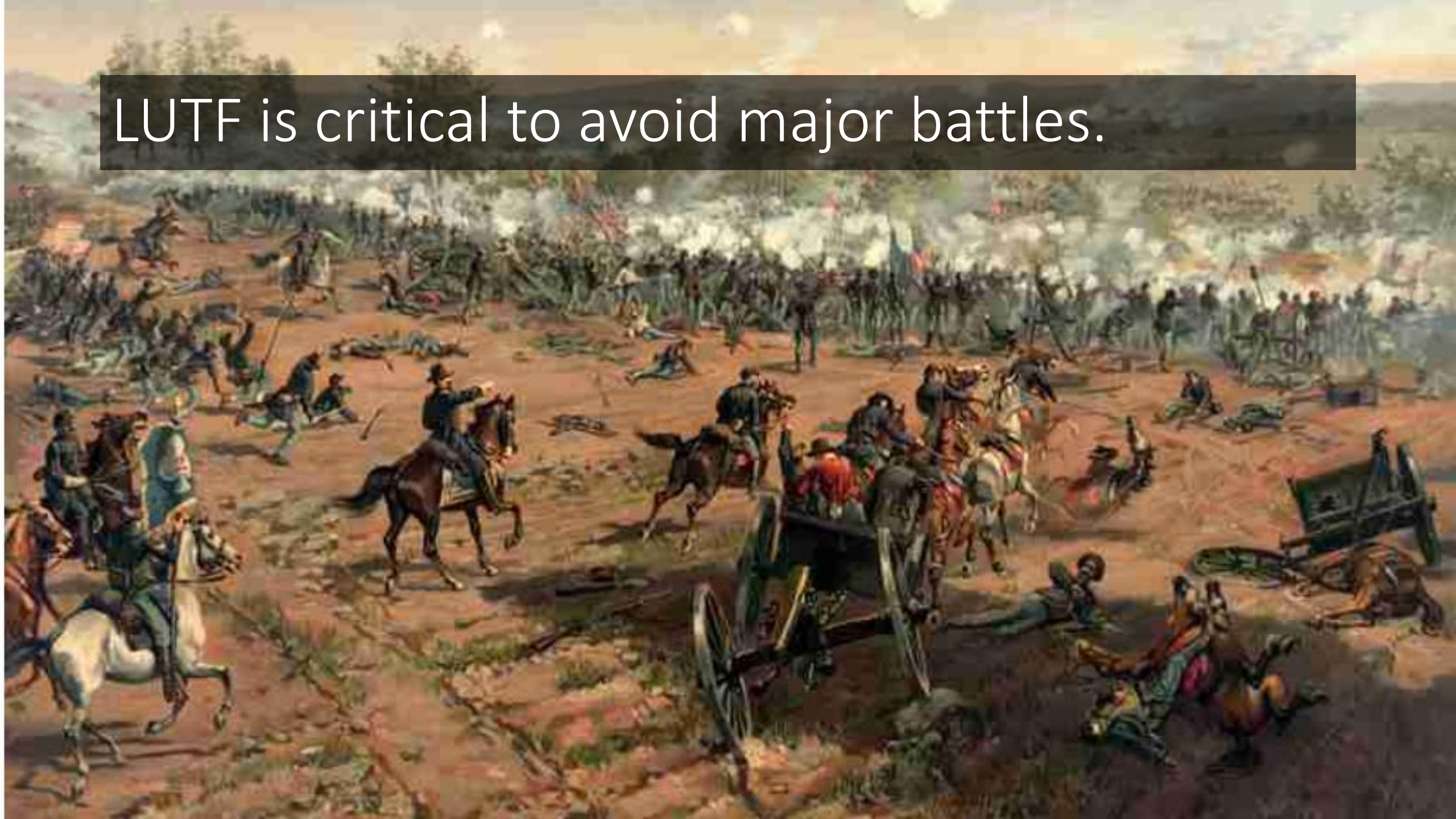
- HB 250: Building Permit and Impact Fee Amendments
- HB 346: Local Government Plan Review Amendments
- HB 377: Land Use Amendments (conditional uses, vesting, bonding)
- HB 305: Fire Code Amendments (fire access roads)

Potential 2018 LUTF interim items



- Utah Code 10-9a-6 revisions (subdivisions)
- Bonding for “essential” vs. “non-essential” private infrastructure
- Incentives and punishments for cities to allow different types of housing
- Statewide development standards
- Water conservation measures

LUTF is critical to avoid major battles.





LUAU
Land Use Academy of Utah



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The Land Use Academy of Utah (LUAU) was funded by the Utah State Legislature and created by a consortium of public and private sectors to provide uniform professional education to the state's civic leaders and the general public.

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Senator Niederhauser

*Utah State Senate
President*

Start Learning with LUUAU

Welcome to LUUAU! This site is designed to help you, Citizens, planning commissioners, elected officials and City, County and Town officials alike!

You are one click away from learning the basics of land use in the State of Utah.